

**IN THE UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

IN RE:
Roca Labs Inc

CHAPTER 7
CASE NO.: 8:17-bk-09732-CPM

Debtor(s)

FINAL FEE APPLICATION OF ACCOUNTANT FOR THE TRUSTEE

Pursuant to 11 U.S.C. Sections 330 and 331 and Bankruptcy Rule 2016(a), Alvin L. Hagerich, accountant for Nicole M. Cameron, Trustee submits this application for fees incurred in connection with this Chapter 7 case and states as follows:

1. The Debtor(s) filed a Petition for Relief under Chapter 7 of the Bankruptcy Code on November 17, 2017.
2. The Trustee filed an Application to Employ Alvin L. Hagerich, CPA and the accounting firm of Alvin L. Hagerich, CPA. A Professional Corporation, as Accountant for the Trustee (Docket. No.14), and the Court entered an Order Approving the Application (Docket. No. 15).
3. During the administration of this case, it has been necessary for the Trustee to: a) Prepare Federal income tax returns, b) Prepare payroll tax returns, and c) Assist, advise and provide services to the Trustee in any other accounting and tax related matters which may arise during her appointment.
4. Attached hereto are the detailed time statements of Alvin L. Hagerich, CPA setting forth the time expended for accounting services rendered in this case. The detailed time records are attached as Exhibit A.
5. Alvin L. Hagerich's rate for matters such as those involved in this case is \$175.00 per hour.
6. All services for which compensation is requested were rendered in connection with this cause and were not rendered in any other matter.
7. Alvin L. Hagerich, CPA has not entered into any oral or written agreement with any other party for the purpose of fixing the amount of fees. The nature of the services is disclosed in the time statements attached. All accounting services were done, and were necessary, to fulfill the responsibilities of the appointment.

8. The nature of the services is disclosed in the time statements attached. All accounting services were done, and were necessary, to fulfill the responsibilities of the appointment.
9. The fees requested are supported on analysis of the several factors as discussed below:

TIME AND LABOR REQUIRED AND RATES CHARGED FOR SERVICES:

The time records attached reflect that Alvin L. Hagerich has devoted time at a billable rate of \$175 per hour performing accounting services in this case. In addition, it should be noted that the applicant has deleted any time entries that are educational in nature, unnecessarily duplicative, or otherwise non-compensable.

THE NOVELTY AND DIFFICULTY OF THE QUESTION:

This case did not involve novel or unusual issues.

SKILL REQUISITE TO PERFORM ACCOUNTING SERVICE PROPERLY:

To perform the services and obtain the results previously enumerated above, the applicant was required to have an in-depth knowledge of the Bankruptcy Code and the Internal Revenue Code. The skills take many years to acquire.

PRECLUSION OF OTHER EMPLOYMENT DUE TO ACCEPTANCE OF THIS CASE:

Applicant is aware of no other employment which was precluded by the acceptance of this case.

THE CUSTOMARY FEE:

The normal hourly rate for Alvin L. Hagerich is \$175 per hour.

TIME LIMITATIONS IMPOSED BY THE CLIENT:

There were no extraordinary time limitations posed by this case.

THE EXPERIENCE, REPUTATION AND ABILITY OF THE ACCOUNTANT:

Alvin L. Hagerich has substantial experience in bankruptcy matters and taxation.

TIME SPENT PREPARING THE FEE APPLICATION:

The Courts have recognized the compensability of time spent in preparing fee applications. *Rose Pass Mines, Inc. v. Howard*, 615 F.2d 1088, 1093 (5th Cir. 1980).

10. Time Calculation

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	<u>Costs</u>	
Alvin L. Hagerich, CPA	11.90	\$ 175.00	\$ 2,082.50		
TOTAL FEES:			\$ 2,082.50	\$ 69.75	*
			*See Exhibit B		

WHEREFORE, Alvin L. Hagerich files this Fee Application in this case in seeking an award of fees for the time and in the amount as set forth above and for any other relief this Court deems just.



Alvin L. Hagerich
Alvin L. Hagerich, CPA, A Professional Corporation
14851 State Road 52, Unit 107-212
Hudson, FL 33466
(954)-473-9212

CERTIFICATE OF SERVICE

I CERTIFY that on April 21, 2021 that a true and correct copy of the foregoing has been furnished by EM/ECF or U.S. Mail to: Asst. U.S. Trustee, 501 E. Polk Street, Suite 1200, Tampa, Florida 33602; Nicole M. Cameron, Trustee, 235 Apollo Beach Blvd., # 231, Apollo Beach, Florida 33572; Glenn A Reid, Debtor's Attorney, 3415 West Lake Mary Boulevard, Suite 950554, Lake Mary, FL 32798; and Notice to be provided by the NFR to all Creditors on the Matrix.



Alvin L. Hagerich

WHEREFORE, Nicole M. Cameron prays for such allowance for Alvin Hagerich, CPA's services herein as the Court finds reasonable and just.

DATED at TAMPA, Florida this 21st day of April, 2021.

/s/ Nicole M. Cameron, Trustee

Nicole M. Cameron, Trustee
235 Apollo Beach Blvd., #231
Apollo Beach, FL 33572
(813) 645-8787

Exhibit A

Date	Name	Service Performed	Hours	Amount
9/1/2020	ALH	Prepared the 2017 U.S. Corporation Income tax return (Form 1120). Specifically, I prepared these forms: a) Page 1 of the 1120 which included the income and expenses of the debtor during the period January 1, 2017, through December 31, 2017. b) Page 2 of the 1120 which included Schedule C Dividends and Special Deductions c) Page 3 of the 1120 which includes Schedule J (Tax Computation and Payment) d) Page 3 and 4 and Schedule K information concerning the debtor's history as a tax payer. d) Page 5 of the 1120 which includes the Schedule L Balance Sheet, Schedule M-1 Reconciliation of income per books and with income per the tax return, and Schedule M-2 analysis of unappropriated retained earnings per book.	2.7	472.50
9/1/2020	ALH	Prepared a 2017 State of Florida Corporate Income tax return. This included preparing the Florida Corporate Income/Franchise and Emergency Excise tax Return form F-1120.	0.3	52.50
9/1/2020	ALH	Prepared the 2018 U.S. Corporation Income tax return (Form 1120). Specifically, I prepared these forms: a) Page 1 of the 1120 which included the income and expenses of the debtor during the period January 1, 2018, through December 31, 2018 b) Page 2 of the 1120 which included Schedule C Dividends and Special Deductions c) Page 3 of the 1120 which includes Schedule J (Tax Computation and Payment) d) Page 3 and 4 and Schedule K information concerning the debtor's history as a tax payer. d) Page 5 of the 1120 which includes the Schedule L Balance Sheet, Schedule M-1 Reconciliation of income per books and with income per the tax return, and Schedule M-2 analysis of unappropriated retained earnings per book.	2.3	402.50
9/1/2020	ALH	Prepared a 2018 State of Florida Corporate Income tax return. This included preparing the Florida Corporate Income/Franchise and Emergency Excise tax Return form F-1120.	0.3	52.50

Date	Name	Service Performed	Hours	Amount
9/1/2020	ALH	Prepared the 2019 U.S. Corporation Income tax return (Form 1120). Specifically, I prepared these forms: a) Page 1 of the 1120 which included the income and expenses of the debtor during the period January 1, 2019, through December 31, 2019. b) Page 2 of the 1120 which included Schedule C Dividends and Special Deductions c) Page 3 of the 1120 which includes Schedule J (Tax Computation and Payment) d) Page 3 and 4 and Schedule K information concerning the debtor's history as a tax payer. d) Page 5 of the 1120 which includes the Schedule L Balance Sheet, Schedule M-1 Reconciliation of income per books and with income per the tax return, and Schedule M-2 analysis of unappropriated retained earnings per book.	2.5	437.50
9/1/2020	ALH	Prepared a 2019 State of Florida Corporate Income tax return. This included preparing the Florida Corporate Income/Franchise and Emergency Excise tax Return form F-1120.	0.3	52.50
9/8/2020	ALH	Prepared transmittal letter requesting prompt determination in accordance with 11 U.S.C. 505 (b). Assemble tax returns and prepare transmittal letter to Trustee explaining the tax return and its processing.	0.7	122.50
2/23/2021		Prepared the 2020 U.S. Corporation Income tax return (Form 1120). Specifically, I prepared these forms: a) Page 1 of the 1120 which included the income and expenses of the debtor during the period January 1, 2020, through December 31, 2020. b) Page 2 of the 1120 which included Schedule C Dividends and Special Deductions c) Page 3 of the 1120 which includes Schedule J (Tax Computation and Payment) d) Page 3 and 4 and Schedule K information concerning the debtor's history as a tax payer. d) Page 5 of the 1120 which includes the Schedule L Balance Sheet, Schedule M-1 Reconciliation of income per books and with income per the tax return, and Schedule M-2 analysis of unappropriated retained earnings per book.	2.1	367.50

Date	Name	Service Performed	Hours	Amount
2/23/2021	ALH	Prepared a 2020 State of Florida Corporate Income tax return. This included preparing the Florida Corporate Income/Franchise and Emergency Excise tax Return form F-1120.	0.3	52.50
2/23/2021	ALH	Prepared transmittal letter requesting prompt determination in accordance with 11 U.S.C. 505 (b). Assemble tax returns and prepare transmittal letter to Trustee explaining the tax return and its processing.	0.4	70.00
		Total Time and Fees	11.9	2,082.50

EXHIBIT B
Summary of Requested
Reimbursement of Expenses

1.	Filing Fees	\$ _____
2.	Process Service Fees	\$ _____
3.	Witness Fees	\$ _____
4.	Court Reporter Fees and Transcripts	\$ _____
5.	Lien and Title Searches	\$ _____
6.	Photocopies ()	
	(a) In-house copies (\$ <u>0.00</u>)	\$ _____
	(b) Outside copies (\$ _____)	
7.	Postage	\$ <u>69.75</u>
8.	Overnight Delivery Charges	\$ _____
9.	Outside Courier/Messenger Services	\$ _____
10.	Long Distance Telephone Charges	\$ _____
11.	Long Distance Fax Transmissions	
	(copies at \$1/page)	\$ _____
12.	Computerized Research	\$ _____
13.	Out-of-Middle-District-of-Florida Travel	\$ _____
	(a) Transportation (\$ _____)	
	(b) Lodging (\$ _____)	
	(c) Meals (\$ _____)	
14.	Other Permissible Expenses (must specify and justify)	\$ _____
	(a) (\$ _____)	
	(b) (\$ _____)	
	Total Expense Reimbursement Requested	\$ <u>69.75</u>